

Foreword

The attached Standard Operating Procedure is the internal policy of the Land Quality Division of the Wyoming Department of Environmental Quality covering the topic of time and distribution accounting information. Staff shall make no significant deviations from this policy without the prior approval of the District Supervisor and the Administrator.

Signed this _____ day of _____, 2000

Richard A. Chancellor
Administrator
Land Quality Division

COAL STANDARD OPERATING PROCEDURE NO. 8.1

Land Quality Division

SUBJECT: Time and Distribution Accounting Information

I. Introduction

The Land Quality Division is awarded various grant-in-aid funds under the Department of the Interior's Surface Mining Reclamation and Enforcement program. As a condition of receiving these funds, the Department agrees to document work performed and account for funds expended. Expenditures that are not properly documented may be disallowed and must be paid for with Land Quality's general fund (non-coal) monies.

The purpose of this procedure is to assist you in the proper documentation of program time and costs. Expenditures should be documented by log book entries, travel vouchers, and monthly timesheets. This package contains information which explains the use of log books, the travel voucher permit/coding system, and monthly timesheets.

I. Log Books

Log books must be maintained in order to support expenses incurred for grant related activities. The proper completion of these log books assists auditors in determining if charges made to various federal programs are correct. If discrepancies in the log books or incomplete log books are found, the Division could be forced to repay the federal government for all disallowed charges. In order to ensure the proper completion of the log books, the following is encouraged:

- A. Always complete your log book on a continuing basis, try not to wait until the end of the day and never wait to the end of a pay period.
- B. When recording coal activity, be as specific as space allows. Include permit numbers, type of action, persons contacted and anything else which clarifies and substantiates the activity as being coal related. If you are doing general work on many permits, use language such as "coal filing." Don't record entries like "did coal" or "OSM work." Entries such as these could be disallowed by an auditor. See Attachment A for an example of a completed log book.
- C. If you work more than 8 hours in a day, record all the hours worked in your daily log book.

II. Travel Vouchers

As shown in the enclosed sample Travel Voucher, Attachment B, staff should enter the permit number of all "Coal" operations under the "IMPORTANT" section on the voucher to account for actual expenses incurred in the administering and enforcement of all Coal permits.

III. Monthly Timesheets

Attachment C, Timesheet for Exempt Employees, is intended to assist you in properly coding comp time earned and comp time used on your timesheets. As Attachment C shows, you must code your hours worked for the 8 hour work day to the programs you worked on for that day. If you worked time in addition to your 8 hour work day (comp time), code the hours of comp time earned to the program you were working on when the time was earned. For exempt employees, non-travel comp time must be pre-approved by the Administrator. That additional time will be credited to your account as comp time.

When using comp time earned, code that time under the line marked LEV. That amount of time will be deducted from your Leave account. All comp time earned must be used before you use vacation time earned.

For Non-Exempt Employees, time will be recorded on the Non-Exempt timesheet. In the case where a non-exempt employee must work overtime hours, this time must be approved by the employee's supervisor and Administrator prior to the time worked. For instructions on how to properly record overtime, consult your supervisor and the Department Payroll Accountant.

See Attachments D and E for guidance on how your time is to be coded on the monthly time sheets.

NOTE: TIMESHEET ENTRIES, LOG BOOKS, AND TRAVEL VOUCHERS SHOULD ALWAYS AGREE.

Attachment D

DEPARTMENT OF ENVIRONMENTAL QUALITY LAND QUALITY DIVISION TIME SHEET CODES

TIMECODES FUN	SEC	PROGRAM
ADM		ADMINISTRATIVE LEAVE TAKEN
ADM	PER	GOV'S THANSGIVING ADM LEAVE
ANC		AMERICAN NUCLEAR PERMIT 352
BEV		BEREAVEMENT
COL	ADM	COAL ADMINISTRATION
COL	CPR	COAL CPR/CHIA
COL	ENF	COAL INSPECTION & ENFORCEMENT
COL	LUS	COAL LANDS UNSUITABLE
COL	PMR	COAL PERMIT REVIEW
COL	REG	COAL REGULATION RE-WRITE
COL	TSV	COAL TECHNICAL SERVICES
DOE		DOE REMEDIATION OVERSIGHT
FML		APPROVED FAMILY/MEDICAL LEAVE
HOL		HOLIDAY
JRY		JURY DUTY
LWP		LEAVE WITHOUT PAY
OTH	ADM	NONCOAL ADMINISTRATION
OTH	ENF	OTH ENFORCEMENT NONCOAL
OTH	PMR	OTHPMR NONCOAL
OTH	REG	OTHREG NONCOAL
OTH	TSV	OTHTSV NONCOAL
SNO		SNOW DAY